

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 201**

January 31, 2017

**SUMMARY OF BILL:** Corrects an erroneous reference to the Consumer Advocate and Protection Division of the Attorney General's Office. Authorizes a not-for-profit hospital to submit an electronic request to the Commissioner of the Department of Health (DOH) for an informal conference upon issuance of an assessment of a civil penalty for a delinquent claims data discharge report. Prohibits the Commissioner of the Department of Revenue (DOR) from exercising any measures for enforcement under the Tax Enforcement Procedures Act until a not-for-profit taxpayer's appeal is finally adjudicated if the Commissioner denies an exemption for such taxpayer.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Authorizing a not-for-profit hospital to submit an electronic request for an informal conference to the Commissioner of DOH upon issuance of an assessment of a civil penalty for a delinquent claims data discharge report will not significantly increase the number of informal conferences held by DOH, or significantly decrease the amount of civil penalty collections.
- Prohibiting the Commissioner of DOR from exercising any measures for enforcement until a not-for-profit taxpayer's appeal of the Commissioner's denial of an exemption for such taxpayer is finally adjudicated will not significantly decrease state or local revenue.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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